

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
Fiscal Year End 2005

Reporting Agency 75-Department of Health and Human Services

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled
Partner 18-U. S. Postal Service						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$0		\$0	\$0	
	Trading Partner	\$41,000,000	\$41,000,000	\$0	\$41,000,000	\$41,000,000
	Reporting Agency Basis of Accounting: Not Stated					
	Reporting Agency Remarks: HHs rpts with USPS in "Other agencies" in GFRS					
Partner 20-Department of the Treasury						
RC 19-Appropriation Transfers In/Out	Reporting Agency	\$482,000,000		(\$482,000,000)	\$0	
	Trading Partner	\$0	\$482,000,000	\$0	\$0	\$0
	Reporting Agency Remarks: GF transactions were rptd as TP20					
	Trading Partner Remarks: HHS incorrectly coded 20 instead of 99. HHS confirmed the coding error.					
Partner 20-Department of the Treasury						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$436,000,000		\$0	\$436,000,000	
	Trading Partner	\$111,000,000	\$325,000,000	\$143,000,000	See Below	
	Trading Partner	see above	see above	\$0	\$254,000,000	\$182,000,000
	Trading Partner Remarks: Treasury coding error (99 instead of 75)					
	Trading Partner Remarks: Unable to reconcile \$182M of the difference in the time allowed.					
Partner 60-Railroad Retirement Board						
RC 19-Appropriation Transfers In/Out	Reporting Agency	\$7,000,000		\$470,000,000	\$477,000,000	
	Trading Partner	\$477,392,000	\$470,392,000	\$0	\$477,392,000	\$392,000
	Reporting Agency Remarks: HHS rpts as TP95 s/b TP60					
	Trading Partner Remarks: DHHS incorrectly reported \$7M instead of \$477,392,000					
Partner 68-Environmental Protection Agency						
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$147,000,000		\$0	\$147,000,000	
	Trading Partner	\$272,000	\$146,728,000	\$0	\$272,000	\$146,728,000
	Reporting Agency Basis of Accounting: Not Stated					
	Trading Partner Basis of Accounting: Expensing instead of Advancing					
	Reporting Agency Remarks: HHS rptd advances from others/ EPA did not rpt as advances toothers.					
	Meeting scheduled Dec 05 to between HHS & EPA to discuss issue.					
	Trading Partner Remarks: EPA doesn't normally record advances for Interagency Agreements. EPA expenses upon disbursen					
Partner 68-Environmental Protection Agency						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$29,000,000		\$0	\$29,000,000	
	Trading Partner	\$64,902,000	\$35,902,000	\$0	\$64,902,000	\$35,902,000
	Reporting Agency Basis of Accounting: Not Stated					

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Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled
	Trading Partner Basis of Accounting: Expensing when disbursements made					
	Reporting Agency Remarks: HHS rptd advances from others/ EPA did not rpt as advances toothers.					
	Meeting scheduled Dec 05 to between HHS & EPA to discuss issue.					
	Trading Partner Remarks: HHS appears to be recording interagency agreements as deferred revenue. EPA has contacted HHS					
Partner 72-Agency for International Development						
RC 28-Unexpended Appropriated Transfers In/Out	Reporting Agency	\$418,000,000		\$0	\$418,000,000	
	Trading Partner	\$116,400,000	\$301,600,000	\$0	\$116,400,000	\$301,600,000
	Reporting Agency Remarks: Futher research is need for transaction rptd by NIH					
Partner 91-Department of Education						
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$0		\$0	\$0	
	Trading Partner	\$88,000,000	\$88,000,000	(\$62,522,455)	See Below	
	Trading Partner	see above	see above		\$25,477,545	\$25,477,545
	Reporting Agency Basis of Accounting: Not Stated					
	Reporting Agency Remarks: EDU rptd advances with HHS/HHS did not rpt advances					
	Trading Partner Remarks: (19,152,118.38) Prior Yr Timing					
Partner 91-Department of Education						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$159,000,000		\$0	\$159,000,000	
	Trading Partner	\$91,000,000	\$68,000,000	\$64,624,313	\$155,624,313	\$3,375,687
	Reporting Agency Basis of Accounting: Not Stated					
	Reporting Agency Remarks: EDU rptd advances with HHS/HHS did not rpt advances					
Partner 97-Office of the Secretary of Defense-Defense Agencies						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$552,000,000		\$0	\$552,000,000	
	Trading Partner	\$177,700,000	\$374,300,000	\$0	\$177,700,000	\$374,300,000
	Trading Partner Remarks: HHS is actively working reconciliations w/DOD					

*Represents 'accounting error' and 'current year timing' differences only.

Explanation(s)
Accounting Methodology Difference
Confirmed Reporting
Accounting Error
Confirmed Reporting
Confirmed Reporting
Accounting Error
Unknown
Accounting Error
Confirmed Reporting
Accounting Methodology Difference
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Explanation(s)
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Unknown
Confirmed Reporting
Accounting Methodology Difference
Timing Difference-CY
Timing Difference-PY
Accounting Methodology Difference
Timing Difference-CY
Confirmed Reporting
Confirmed Reporting